

No. 99-1841

[UNPUBLISHED]

death, whose names or existences are       \*  
unascertainable,                               \*  
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Appellees.                                       \*

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Submitted: December 15, 1999  
Filed: March 13, 2000

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Before McMILLIAN, JOHN R. GIBSON, and MAGILL, Circuit Judges.

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PER CURIAM.

Esther Noske commenced a quiet title action in Minnesota state court which was removed to the United States District Court<sup>1</sup> at the request of the Internal Revenue Service. The district court granted summary judgment in favor of the Internal Revenue Service. We affirm.

In 1960, Esther Noske became the sole owner of a homestead located in Stearns County, Minnesota, where she has resided to date. In 1977, Esther, at the suggestion of her son, James Noske, executed two warranty deeds conveying the property to the Basic Bible Church of America, The Order of Almighty God, Chapter 7024.<sup>2</sup> Both deeds were recorded in the county book of deeds. James and Joan Noske, Esther's

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<sup>1</sup>The Honorable Donovan W. Frank, United States District Judge for the District of Minnesota.

<sup>2</sup>The fundamental belief of the Basic Bible Church of America is that man is governed by the Bible, the Declaration of Independence, and the United States Constitution, except for the Sixteenth and Twenty-fifth Amendments. The Sixteenth Amendment grants Congress the right to collect income taxes. See U.S. Const. amend. XVI.

daughter, were designated trustees of Chapter 7024, and James was designated head of Chapter 7024 in the Chapter 7024 bylaws. In December 1976, Chapter 7024 had filed its bylaws and charter with the county recorder for the County of Stearns. In 1987, 1988, 1990, 1991, and 1995 the Government filed thirty-two separate notices of federal tax liens against all property held by Joan and all property held by Chapter 7024 and Basic Bible Church of America, Inc. as alter egos of James and Joan Noske.<sup>3</sup> On October 28, 1996, Esther received notice from the Internal Revenue Service that the homestead would be sold to satisfy the tax liability of Joan and James, and that sale took place on November 26, 1996.

The 1976 filings by Chapter 7024 meet the requirements for forming a religious corporation in Minnesota. See Minn. Stat. § 315.01 (1976). Thus, Chapter 7024 had the legal capacity to take title, and the 1977 transfers were valid. As of the date of the transfer, Esther Noske had no interest in the property. After carefully reviewing the record and the parties' briefs, we affirm the judgment on this ground for the reasons stated by the district court. See 8th Cir. R. 47B.

A true copy.

Attest:

CLERK, U.S. COURT OF APPEALS, EIGHTH CIRCUIT.

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<sup>3</sup>Joan and James Noske both had been convicted of conspiracy and tax fraud.